

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.120 Effective Date of New Taxes
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TITLE 86: REVENUE

**PART 150
USE TAX**

Section 150.120 Effective Date of New Taxes

When something that has been exempted becomes liable as to purchases that are made on and after some particular date of purchase for this purpose shall be deemed to be the date of the delivery of the property. This is true even if such delivery is made under a contract that was entered into before the effective date of then new tax.

(Source: Amended and effective September 9, 1969)